

SUBCHAPTER F—PROCEDURE AND ADMINISTRATION

PART 300—USER FEES

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AUTHORITY: 31 U.S.C. 9701.

SOURCE: T.D. 8589, 60 FR 8299, Feb. 14, 1995, unless otherwise noted.

§ 300.0 User fees; in general.

(a) *In general.* The regulations in this part 300 are designated the User Fee Regulations and provide rules relating to user fees under 31 U.S.C. 9701.

(b) *Applicability.* User fees are imposed on the following services:

(1) Entering into an installment agreement.

(2) Restructuring or reinstating an installment agreement.

(3) Processing an offer to compromise.

(4) Taking the special enrollment examination to become an enrolled agent.

(5) Enrolling an enrolled agent.

(6) Renewing the enrollment of an enrolled agent.

(7) Enrolling an enrolled actuary.

(8) Renewing the enrollment of an enrolled actuary.

(c) *Effective/applicability date.* This part 300 is applicable March 16, 1995, except that the user fee for processing offers in compromise is applicable November 1, 2003; the user fee for the special enrollment examination, enrollment, and renewal of enrollment for enrolled agents is applicable November 6, 2006; the user fee for entering into installment agreements on or after January 1, 2007, is applicable January 1, 2007; the user fee for restructuring or reinstatement of an installment agreement on or after January 1, 2007, is applicable January 1, 2007; and the user

fee for the enrollment and renewal of enrollment for enrolled actuaries is applicable January 22, 2008.

[T.D. 8589, 60 FR 8299, Feb. 14, 1995, as amended by T.D. 9086, 68 FR 48787, Aug. 15, 2003; T.D. 9288, 71 FR 58742, Oct. 5, 2006; T.D. 9306, 71 FR 78075, Dec. 28, 2006; T.D. 9370, 72 FR 72607, Dec. 21, 2007]

§ 300.1 Installment agreement fee.

(a) *Applicability.* This section applies to installment agreements under section 6159 of the Internal Revenue Code.

(b) *Fee.* The fee for entering into an installment agreement before January 1, 2007, is \$43. The fee for entering into an installment agreement on or after January 1, 2007, is \$105, except that:

(1) The fee is \$52 when the taxpayer pays by way of a direct debit from the taxpayer's bank account; and

(2) Notwithstanding the method of payment, the fee is \$43 if the taxpayer is a low-income taxpayer, that is, an individual who falls at or below 250% of the dollar criteria established by the poverty guidelines updated annually in the FEDERAL REGISTER by the U.S. Department of Health and Human Services under authority of section 673(2) of the Omnibus Budget Reconciliation Act of 1981 (95 Stat. 357, 511), or such other measure that is adopted by the Secretary.

(c) *Person liable for fee.* The person liable for the installment agreement fee is the taxpayer entering into an installment agreement.

[T.D. 8589, 60 FR 8299, Feb. 14, 1995, as amended by T.D. 9306, 71 FR 78075, Dec. 28, 2006]

§ 300.2 Restructuring or reinstatement of installment agreement fee.

(a) *Applicability.* This section applies to installment agreements under section 6159 of the Internal Revenue Code that are in default. An installment agreement is deemed to be in default when a taxpayer fails to meet any of the conditions of the installment agreement.

(b) *Fee.* The fee for restructuring or reinstating an installment agreement before January 1, 2007, is \$24. The fee

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for restructuring or reinstating an installment agreement on or after January 1, 2007, is \$45.

(c) *Person liable for fee.* The person liable for the restructuring or reinstatement fee is the taxpayer that has an installment agreement restructured or reinstated.

[T.D. 8589, 60 FR 8299, Feb. 14, 1995, as amended by T.D. 9306, 71 FR 78075, Dec. 28, 2006]

§ 300.3 Offer to compromise fee.

(a) *Applicability.* This section applies to the processing of offers to compromise tax liabilities pursuant to § 301.7122-1 of this chapter. Except as provided in this section, this fee applies to all offers to compromise accepted for processing.

(b) *Fee.* (1) The fee for processing an offer to compromise is \$150.00, except that no fee will be charged if an offer is—

(i) Based solely on doubt as to liability as defined in § 301.7122-1(b)(1) of this chapter; or

(ii) Made by a low income taxpayer, that is, an individual who falls at or below the dollar criteria established by the poverty guidelines updated annually in the FEDERAL REGISTER by the U.S. Department of Health and Human Services under authority of section 673(2) of the Omnibus Budget Reconciliation Act of 1981 (95 Stat. 357, 511) or such other measure that is adopted by the Secretary.

(2) The fee will be applied against the amount of the offer, unless the taxpayer requests that it be refunded, if the offer is—

(i) Accepted to promote effective tax administration pursuant to § 301.7122-1(b)(3) of this chapter; or

(ii) Accepted based on doubt as to collectibility and a determination that collection of an amount greater than the amount offered would create economic hardship within the meaning of § 301.6343-1 of this chapter.

(3) Except as otherwise provided in this paragraph (b), the fee will not be refunded to the taxpayer if the offer is accepted, rejected, withdrawn, or returned as nonprocessable after acceptance for processing.

(4) No additional fee will be charged if a taxpayer resubmits an offer the Secretary determines to have been re-

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jected in error or returned in error after acceptance for processing.

(c) *Person liable for the fee.* The person liable for the processing fee is the taxpayer whose tax liabilities are the subject of the offer.

[T.D. 9086, 68 FR 48787, Aug. 15, 2003]

§ 300.4 Special enrollment examination fee.

(a) *Applicability.* This section applies to the special enrollment examination to become an enrolled agent pursuant to 31 CFR 10.4(a).

(b) *Fee.* The fee for taking the special enrollment examination is \$11 per part, which is the government cost for overseeing the examination and does not include any fees charged by the examination administrator.

(c) *Person liable for the fee.* The person liable for the special enrollment examination fee is the applicant taking the examination.

[T.D. 9288, 71 FR 58742, Oct. 5, 2006]

§ 300.5 Enrollment of enrolled agent fee.

(a) *Applicability.* This section applies to the initial enrollment of enrolled agents with the IRS Office of Professional Responsibility pursuant to 31 CFR 10.5(b).

(b) *Fee.* The fee for initially enrolling as an enrolled agent with the IRS Office of Professional Responsibility is \$125.

(c) *Person liable for the fee.* The person liable for the enrollment fee is the applicant filing for enrollment as an enrolled agent with the IRS Office of Professional Responsibility.

[T.D. 9288, 71 FR 58742, Oct. 5, 2006]

§ 300.6 Renewal of enrollment of enrolled agent fee.

(a) *Applicability.* This section applies to the renewal of enrollment of enrolled agents with the IRS Office of Professional Responsibility pursuant to 31 CFR 10.6(d)(6).

(b) *Fee.* The fee for renewal of enrollment as an enrolled agent with the IRS Office of Professional Responsibility is \$125.

(c) *Person liable for the fee.* The person liable for the renewal of enrollment fee

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is the person renewing their enrollment as an enrolled agent with the IRS Office of Professional Responsibility.

[T.D. 9288, 71 FR 58742, Oct. 5, 2006]

§ 300.7 Enrollment of enrolled actuary fee.

(a) *Applicability.* This section applies to the initial enrollment of enrolled actuaries with the Joint Board for the Enrollment of Actuaries pursuant to 20 CFR Part 901.

(b) *Fee.* The fee for initially enrolling as an enrolled actuary with the Joint Board for the Enrollment of Actuaries is \$250.00.

(c) *Person liable for the fee.* The person liable for the enrollment fee is the applicant filing for enrollment as an enrolled actuary with the Joint Board for the Enrollment of Actuaries.

[T.D. 9370, 72 FR 72607, Dec. 21, 2007]

§ 300.8 Renewal of enrollment of enrolled actuary fee.

(a) *Applicability.* This section applies to the renewal of enrollment of enrolled actuaries with the Joint Board for the Enrollment of Actuaries pursuant to 20 CFR Part 901.

(b) *Fee.* The fee for renewal of enrollment as an enrolled actuary with the Joint Board for the Enrollment of Actuaries is \$250.00.

(c) *Person liable for the fee.* The person liable for the renewal of enrollment fee is the person renewing their enrollment as an enrolled actuary with the Joint Board for the Enrollment of Actuaries.

[T.D. 9370, 72 FR 72607, Dec. 21, 2007]

PART 301—PROCEDURE AND ADMINISTRATION

Information and Returns

RETURNS AND RECORDS

RECORDS, STATEMENTS, AND SPECIAL RETURNS

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301.269B-1 Stapled foreign corporations.

301.6001-1 Notice or regulations requiring records, statements, and special returns.

TAX RETURNS OR STATEMENTS

General Requirement

301.6011-1 General requirement of return, statement or list.

301.6011-2 Required use of magnetic media.

301.6011-3 Required use of magnetic media for partnership returns.

301.6011-5 Required use of magnetic media for corporate income tax returns.

Income Tax Returns

301.6012-1 Persons required to make returns of income.

301.6013-1 Joint returns of income tax by husband and wife.

301.6014-1 Income tax return—tax not computed by taxpayer.

301.6015-1 Declaration of estimated income tax by individuals.

301.6016-1 Declarations of estimated income tax by corporations.

301.6017-1 Self-employment tax returns.

Estate and Gift Tax Returns

301.6018-1 Estate tax returns.

301.6019-1 Gift tax returns.

Miscellaneous Provisions

301.6020-1 Returns prepared or executed by the Commissioner or other Internal Revenue Officers.

301.6021-1 Listing by district directors of taxable objects owned by nonresidents of internal revenue districts.

INFORMATION RETURNS

Information Concerning Persons Subject to Special Provisions

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301.6032-1 Returns of banks with respect to common trust funds.

301.6033-1 Returns by exempt organizations.

301.6033-4 Required use of magnetic media for returns by organizations required to file returns under section 6033.

301.6033-5T Disclosure by tax-exempt entities that are parties to certain reportable transactions (temporary).

301.6034-1 Returns by trusts described in section 4947(a)(2) or claiming charitable or other deductions under section 642(c).

301.6035-1 Returns of officers, directors, and shareholders of foreign personal holding companies.

301.6036-1 Notice required of executor or of receiver or other like fiduciary.

301.6037-1 Return of electing small business corporation.

301.6037-2 Required use of magnetic media for returns of electing small business corporation.

301.6038-1 Information returns required of U.S. persons with respect to certain foreign corporations.